

SUBJECT: CASH RECEIPTS

I. Purpose

To describe the procedure for procuring and receipting all revenues received by the City of Cottonwood.

II. Procedure

- A. Administrative Assistants will open all mail for their respective departments (except those labeled "personal or confidential") and date all correspondence as to the date received. For mail received at City Hall, the City Clerk or designee will open all mail (except those labeled "personal or confidential") and date all correspondence as to the date received. In either case, all checks will be stamped "For Deposit Only, City of Cottonwood" at that time. The mail will then be disbursed to its intended recipient and the checks processed to ultimately be forwarded to the Finance Department.
- B. All city revenues will be receipted through the main cash register at the Finance Department. The main register is to be closed out on a bi-weekly basis (Tuesday & Thursday at 12:00 p.m.). Twice each week, a Bi-Weekly Cash Reconciliation Report (FOG V-1) will be prepared and reviewed by the Finance Director, or designee. Bi-weekly deposits will be made to the city's various bank accounts at that time. A receipt will be filled out for each transaction.
- C. The city maintains a three (3) part numerical cash receipt book. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be attached to the weekly cash reconciliation report

Pink Copy: Master record

III. Subsidiary Revenue Collection Points

A. Planning and Zoning:

The Planning and Zoning Department receipts are submitted to the main register at the Finance Department on a bi-weekly basis as stated in Section 2B. Planning and Zoning maintains a three (3) part numerical cash receipt books. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be attached to the weekly cash reconciliation report

Pink Copy: Department master record

Each week, the Bi-Weekly Cash Reconciliation Report Form (FOG V-2) will be completed, and attached there to will be the yellow copies (in numerical order) from the cash receipt book along with the master cash register tape. These documents, along with the revenues, will be receipted at the main register at the Finance Department. The Bi-Weekly Cash Reconciliation Report will be submitted to the Finance Director for review.

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B. Police Department:

Request for copies of reports and other miscellaneous revenue will be receipted into the main register at the Finance Department on a bi-weekly basis. Bonds received by the Police Department on weekends or holidays will be turned over to the Municipal Court the first working day after collection. The Police Department maintains a three (3) part numerical cash receipt book. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be attached to the weekly cash reconciliation report

Pink Copy: Department master record

A receipt will be filled out for each transaction and each week, prior to the close of the main register at the Finance Department, the revenues and receipts will be deposited at the Finance Department.

A Bi-Weekly Cash Reconciliation Report (FOG V-3) will be submitted to the Finance Director for review. Attached to the report will be the yellow copies (in numerical order) of the week's activity.

C. Fire Department:

Request for copies of reports will be receipted at the Fire Department. The department maintains a three (3) part numerical cash receipt book. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be submitted to City Hall when the funds are deposited

Pink Copy: Department master record

A receipt will be filled out for each transaction and bi-weekly, prior to the close of the main register at the Finance Department, the revenues and receipts will be deposited at the Finance Department.

D. Library:

Fines and other income collected at the Library are to be receipted at the main register at the Finance Department on a bi-weekly basis (prior to the close of the main register). Each week, a Bi-Weekly Cash Reconciliation Report (FOG V-5), along with the revenues will be receipted at the main register at the Finance Department.

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E. Parks and Recreation:

1. General Revenues:

All revenues such as; rental fees, specials events, softball tournaments, summer youth programs, commissions due the city for instructional classes and all other revenues will be collected at the recreation main office.

Parks and Recreation will maintain a three (3) part numerical cash receipt book. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be attached to the weekly cash reconciliation report

Pink Copy: Department master record

Each week, a Bi-Weekly Cash Reconciliation report is completed (FOG V-6) and submitted to the Finance Director. Attached to the Bi-Weekly Cash Reconciliation Report are the yellow copies (in numerical order) of the receipts issued for the period.

2. Pool:

A separate cash register is maintained at the pool. A forty dollar (\$40.00) change fund has been established for the purpose of providing change only. **Pool revenues are submitted to the main register at the Finance Department bi-weekly (or the first working day after a weekend or holiday). Daily a "Pool Cash Receipt" form (Exhibit N) is completed and attached thereto, is the master cash register tape for the day's activity being reported.**

The pool will maintain a three (3) part numerical cash receipt book. This book will be used to issue receipts for season and/or family passes. The distribution is as follows:

White Copy: Individual or revenue source record

Yellow Copy: To be attached to pool cash receipt form report

Pink Copy: Department master record

These documents, along with the revenues will be receipted at the main register at the Finance Department on a daily basis.

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1. Weight Room Fees:

Daily and quarterly weight room fees will be collected at the City Gym. Parks and Recreation will maintain a three (3) part numerical cash receipt book. The distribution is as follows:

White Copy: Individual revenue source

Yellow Copy: To be attached to the weekly cash reconciliation report

Pink Copy: Department master record

Each week, a Bi-Weekly Cash Reconciliation report is completed (FOG V-6) and submitted to the Finance Director. Attached thereto will be the yellow copies (in numerical order) from the Weight-room cash receipt book which apply to the reported period.

E. Municipal Court:

The Municipal Court receipts are submitted to the main register at the Finance Department on a daily basis. Deposits to the main register may be made prior to the close of the weekly reporting period to avoid large sums of money accumulating. The court maintains a two (2) part receipt form as standardized by the Supreme Court of Arizona. The Supreme Court computer software assigns a cash receipt number in numerical order for each transaction. The distribution is as follows:

Top copy: Individual or revenue source record

Middle copy: To be attached to the weekly cash reconciliation report

A receipt will be filled out for each transaction. Each week, the Bi-Weekly Cash Reconciliation Report (Exhibit O) will be completed and attached thereto will be the middle copy (in numerical order). These documents, along with that day's revenue, will be receipted at the main register at the Finance Department. The court system produces an edit report (Exhibit O-4) which serves as a master numerical record of the Courts cash receipts.

G. CATS:

At the end of each day, the fares collected by the drivers that day are turned in to the dispatcher who receipts the money at the main register at the Finance Department.

Each week, a Bi-weekly Cash Reconciliation Report (Exhibit P) is completed and submitted to the Finance Department.

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G. Public Works:

Receipts for copies of plans, tap fees and other miscellaneous receipts are receipted at the Public Works Department. The department maintains a numerical three (3) part cash receipt book. The distribution is as follows:

White Copy: Individual Revenue Source

Yellow Copy: To be submitted to Finance Department when the funds are deposited

Pink Copy: Department master record

All revenues will be receipted at the Finance Department when receive

H. Administration:

Receipts for document reproduction, business registrations, permits, and other miscellaneous receipts are receipted at the Administration Department. The department maintains a numerical three (3) part cash receipt book. The distribution is as follows:

White Copy: Individual Revenue Source

Yellow Copy: To be submitted to Finance Department when the funds are deposited

Pink Copy: Department master record

Each week, a Bi-weekly Cash Reconciliation Report (Exhibit R) is completed and submitted to the Finance Department.

FOG V-1

WEEKLY CASH RECONCILIATION REPORT

Period Ending:		01-00-00-1010	GF/Savings	
Period Beginning:		02-00-00-1010	Hurf/Savings	
Gross Sales Total:		03-00-00-1010	Lib/Savings	
Less: Total Voids:		04-00-00-1010	Cem/Savings	
Under/Over Ring:		06-00-00-1010	Sew/Savings	
		16-00-00-1010	Water/Savings	
Net Sales		16-00-00-1011	Water/Checking	
		08-00-00-1010	CDBG	
Cash Total		10-00-00-1010	Employee Trust	
		Total Deposit		

01-00-00-4010	Business License	
01-00-00-4011	Construction Permit	
01-00-00-4012	Plan & Zoning Fees	
01-00-00-4015	Mun Court Fines	
01-00-00-4016	Recreation Fees-Gen	
01-00-00-4020	Other Income	
01-00-00-4022	Open/Close	
01-00-00-4025	Cash Short/Over*****	
01-00-00-4013	Dispatching	
01-00-00-4060	Court Rest	
01-00-00-4030	City Sales Tax	
01-00-00-4031	City Bed Tax	
01-00-00-4003	Franchise Tax	
01-00-00-4035	Weight Room Fees	
01-00-00-4028	Eng Inspections	
01-00-00-4038	Adult Sports	
01-00-00-4029	Eng Plan Check	
01-00-00-4210	Sewer Inspection	
01-00-00-4215	Sewer Acct	
01-00-00-4400	Building Rental	
01-00-00-4058	Swim Lessons	
01-00-00-4159	RF Concession	
01-00-00-4160	Batting Cage	
01-00-00-4061	Reimbursed Atty fees	
01-00-00-4034	Pool Revenue	
01-00-00-4049	Parks Donations	
01-00-00-4057	cttnwd swimming pool	
01-14-00-6010	Bartosh Training Reimb	
01-00-00-4048	Donations PD	
01-00-00-4025	Over(short)PD	
01-14-00-6010	Training Reimb	
07-10-00-4110	Riverfront Park	
05-10-00-4039	AirPark Rent	
01-00-00-4001	Franchise Tax	
05-10-00-4300	CTN Tie downs	
05-10-00-4302	CTN Air Srv Hangars	
05-10-00-4303	CTN Air Srv Fuel	
05-10-00-4305	Land Lease	
05-10-00-4306	Hangar Lease	
01-11-00-6002	council ins.	
01-00-00-4133	DUI Abatement Grant	
01-00-00-4025	Over(short)water	
Total General Fund Revenue		

Master Receipt #'s

Prepared By:

Reviewed By:

02-10-01-4070	Phase III	
02-27-00-4042	Hurf Transit Fare	
02-10-00-4020	Other Income	
02-27-00-4113	ADOT Grant	
Total		

03-00-00-4020	Lib/Other Income	
03-00-00-4040	Yavapai County	
Total		

04-00-00-4050	Cem/Interment	
04-00-00-4400	Grave Lines	
Total		

06-00-00-1020	Sewer Pay	
06-10-01-4400	Bldg Rental	
06-10-01-4092	Impact Fee	
06-10-03-4097	Sewer - Bad Debit	
06-10-01-4091	Sewer tap fees	
06-00-00-4020	Other Income	
06-10-01-4095	Ctn WW Effluent	
06-00-00-1211	Reimbursement-Rec.	
Total		

16-00-00-1020	deposits	
16-00-00-2021	Customer Deposits	
Total deposits		

16-00-00-1020	Water Payment	
16-00-00-2063	County TPT Payable	
16-00-00-2062	State TPT Payable	
16-00-00-4088	Water Usage	
16-00-00-4093	Establishment Fee	
16-00-00-4094	Residential Dev. Fee	
16-00-00-4095	Yavapai Co WAC Fee	
16-00-00-4096	Gila River Adj Fee	
16-00-00-4098	Conservation Fee	
16-00-00-2064	Super fund	
16-00-00-2061	Utility Tax	
16-00-00-4091	Connection Fee	
16-00-00-4097	late fees	

16-00-00-4020	Other Income	
Total		

Total Other Fund Revenue

*****Grand Total - All Funds*****

CITY OF COTTONWOOD

PLANNING AND ZONING DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Master Control #s Ending _____ Beginning _____

REVENUES

Gross Receipts \$ _____

Other Daily Deposits:

Date:

Less

Over/Under Ring

Refunds

Total Cash/Checks Turned In

\$ _____

DISTRIBUTION

Account No: 01.00.00.4011

01.00.00.4012

01.00.00.4029

01.00.00.4210

01.00.00.4215

01.00.00.4020

01.00.00.____

06.10.01.____

01.00.00.____

Construction Permits

P&Z Fees

Plan Check Fees

Sewer Inspection Fees

Sewer Accounting Fees

Other Income

\$ _____

Total Distribution

\$ _____

Total Cash: _____

Total Checks: _____

Cash Receipt Numbers _____ to _____

Comments: _____

Prepared by/Date _____

CITY OF COTTONWOOD

POLICE DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Cash Receipt Numbers _____ to _____

REVENUES

Total Cash/Checks turned in with this report \$ _____

Other Daily Deposits:

Date: _____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Cash/Checks Turned In \$ _____

DISTRIBUTION

Account No:	01-00-00-4014	Animal Control Fees	\$ _____
	01-00-00-4048	Police Donations	_____
	01-00-00-4045	Dare Donations	_____
	01-00-00-4047	Triad Program	_____
	01-00-00-4056	K-9 Donations	_____
	01-00-00-4020	Other Income	_____
	01-00-00-_____		_____
	01-00-00-_____		_____
	01-00-00-_____		_____
	01-00-00-_____		_____
	01-00-00-_____		_____
	01-00-00-_____		_____
	01-00-00-_____		_____
		Total Distribution	\$ _____

Comments:

Prepared by/Date _____

CITY OF COTTONWOOD

FIRE DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Cash Receipt Numbers _____ to _____

REVENUES

Total Cash/Checks turned in with this report \$_____

Other Daily Deposits:

Date: _____

Less

Over/Under Ring _____

Refunds _____

Total Cash/Checks Turned In \$ _____

DISTRIBUTION

[illegible]

Total Distribution \$ _____

Comments:

Prepared by/Date _____

**Cottonwood Public Library
Bi-Weekly Cash
Reconciliation Report
For the Week Ending**

Date	Fines	Copier	Lost	Refund	Other	Total
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
Subtotals	\$	\$	\$	\$	\$	\$

Prepared by:

Date:

CITY OF COTTONWOOD

PARKS AND RECREATION DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Cash Receipt Numbers _____ to _____

REVENUES

Total Cash/Checks turned in with this report \$ _____

Other Daily Deposits:

Date:

Less

Over/Under Ring

Refunds

Total Cash/Checks Turned In \$ _____

DISTRIBUTION

Account No:	01-00-00-4035	Weight Room Fees	\$ _____
	01-00-00-4016	Recreation Fees	_____
	01-00-00-4017	Skate Park Donations	_____
	01-00-00-4400	Building Rental	_____
	01-00-00-4038	Softball Tournaments	_____
	01-00-00-4159	Riverfront Park – Snack Bar	_____
	01-00-00-4160	Batting Cage Revenue	_____
	01-00-00-4051	Arbor Memorial Program	_____
	01-00-00-4034	Pool Revenue	_____
	01-00-00-4058	Pool - Swimming Lessons	_____
	01-00-00-4036	Summer Youth Program	_____
	01-00-00-4057	Pool – Snack Bar Sales	_____
	01-00-00-4049	Parks Donations	_____
	01-00-00-4020	Other Income	_____
	01-00-00-_____		_____
		Total Distribution	\$ _____

Comments: _____

Prepared by/Date _____

CITY OF COTTONWOOD

MUNICIPAL COURT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Cash Receipt Numbers _____ to _____

REVENUES

Total Cash/Checks turned in with this report \$ _____

Other Daily Deposits:

Date: _____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Cash/Checks Turned In \$ _____

Total Revenue: _____

Less Bonds: _____

Total: _____

DISTRIBUTION

Account No:	01-00-00-4015	Court Fines	\$ _____
	01-00-00-4023	Court Deferred Surcharge	_____
	01-00-00-4060	Court Reimbursement	_____
	01-00-00-4061	Attorney Reimbursements	_____
	01-00-00-4106	Court Delinquent Fines	_____
	01-00-00-4123	Fill-the-gap	_____
	01-00-00-4020	Other Income	_____
	01-00-00-_____		_____
	01-00-00-_____		_____
		Total Distribution	\$ _____

Comments:

Prepared by/Date _____

CITY OF COTTONWOOD

COTTONWOOD AREA TRANSIT SYSTEM – C.A.T.S.

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Cash Receipt Numbers _____ to _____

REVENUES

Total Cash/Checks turned in with this report \$ _____

Other Daily Deposits:

Date:

Less

Over/Under Ring

Refunds

Total Cash/Checks Turned In \$ _____

DISTRIBUTION – Grant

Account No:	02-__-00-4040	Yavapai County	\$ _____
	02-__-00-4041	Clarkdale	_____
	02-__-00-4042	Fare Box	_____
	02-__-00-4045	Dept of Dev Disabilities	_____
	02-__-00-4046	Head Start	_____
	02-__-00-4047	CSA CDBG	_____
	02-__-00-4112	LTAf – Transit	_____
	02-__-00-4113	ADOT Grant	_____
	02-__-00-4114	STP Flexible Spending	_____
	02-__-00-4020	Other Income	_____
	02-__-00-____		_____
		Total Distribution	\$ _____

Comments: _____

Prepared by/Date _____

CITY OF COTTONWOOD

PUBLIC WORKS DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Master Control #s Ending _____ Beginning _____

REVENUES

Gross Receipts \$ _____

Other Daily Deposits:

Date: _____

Less

Over/Under Ring _____

Refunds _____

Total Cash/Checks Turned In

\$ _____

DISTRIBUTION

Account No: General Fund

01.00.00.4028

Engineering Fees

\$ _____

01.00.00.4020

Other Income

Streets

02.00.00.4020

Other Income

Airport

05.10.00.4020

Other Income

05.10.00.4300

Tie Down Rent

05.10.00.4303

Fuel Sales Income

Wastewater

06.10.01.4091

Tap Fees

06.10.01.4095

Effluent Revenue

06.00.00.4020

Other Income

01.00.00.____

06.10.01.____

01.00.00.____

Total Distribution

\$ _____

Total Cash: _____

Total Checks: _____

Cash Receipt Numbers _____ to _____

Comments: _____

Prepared by/Date _____

CITY OF COTTONWOOD

ADMINISTRATION DEPARTMENT

BI-WEEKLY CASH RECONCILIATION REPORT

For Week Dating _____ to _____

Master Control #s Ending _____ Beginning _____

REVENUES

Gross Receipts \$ _____

Other Daily Deposits:

Date: _____

Less

Over/Under Ring

Refunds

Total Cash/Checks Turned In

\$ _____

DISTRIBUTION

Account No: 01.00.00.4010

01.00.00.4020

01.00.00.____

01.00.00.____

Business Registrations

Other Income

Total Distribution

\$ _____

Total Cash: _____

Total Checks: _____

Cash Receipt Numbers _____ to _____

Comments: _____

Prepared by/Date _____